



IRA A. JACKSON
COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
Leverett Saltonstall Building
100 Cambridge Street, Boston 02204

August 30, 1984

You request a ruling regarding the application of the Massachusetts sales tax to sales of clothing imprinted with logos. ("Company") sells T-shirts, baseball caps, golf visors, polo shirts, sweaters, and jackets. These articles of clothing are imprinted, embroidered, or screen printed with club or business logos.

Chapter 64H, Section 2 of the Massachusetts General Laws imposes a five percent sales tax on all retail sales of tangible personal property, unless otherwise exempted. Section 6(k) of Chapter 64H exempts from the sales tax

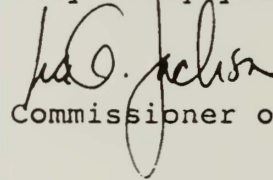
[s]ales of articles of clothing, including footwear, intended to be worn or carried on or about the human body up to one hundred and seventy-five dollars of the sales price of any article of clothing. For the purposes of this section clothing or footwear shall not include special clothing or footwear primarily designed for athletic activity or protective use and which is not normally worn except when so used.

The Department of Revenue's List of Taxable and Non-Taxable Sales Tax Items, as revised in June 1980, lists athletic uniforms, bowling shoes, and golf shoes as taxable items. Golf jackets, windbreakers, gym uniforms, and baseball, fishing, and golf caps are listed as non-taxable items.

August 30, 1984

Although T-shirts, baseball caps, golf visors, polo shirts, sweaters, and jackets may constitute part of an athletic uniform, such items are not primarily designed for athletic activity or protective use. Such items may be worn as everyday casual attire. Therefore, sales of T-shirts, baseball caps, golf visors, polo shirts, sweaters, and jackets by the Company are not subject to the sales tax.

Very truly yours,

A handwritten signature in dark ink, appearing to read "J. O. Jackson". The signature is written in a cursive style with a large, looping initial "J".

Commissioner of Revenue

IAJ:JES:mf

LR 84-68